

Exhibit C

Declaration of Marc L. Kesselman

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

**PURDUE PHARMA L.P., et al.,

Debtors.¹**

Chapter 11

Case No. 19-23649 (RDD)

Jointly Administered

**DECLARATION OF MARC L. KESSELMAN IN SUPPORT
OF APPLICATION OF DEBTORS FOR AUTHORITY TO RETAIN
AND EMPLOY KING & SPALDING LLP AS SPECIAL COUNSEL
TO THE DEBTORS *NUNC PRO TUNC* TO THE PETITION DATE**

Marc L. Kesselman, Purdue Pharma L.P.’s (“PPLP”, and together with its affiliates that are debtors and debtors in possession in these proceedings, the “Company” or “Purdue”) Senior Vice President, General Counsel and Corporate Secretary, in support of the *Application of Debtors for Authority to Employ and Retain King & Spalding LLP as Attorneys for the Debtors Nunc Pro Tunc to the Petition Date*, dated November 5, 2019 (the “Application”),² declares as follows:

1. I am Senior Vice President, General Counsel and Corporate Secretary of PPLP, a Delaware limited partnership headquartered in Stamford, Connecticut.
2. I submit this declaration (the “Declaration”) (a) in connection with the Application wherein the Debtors seek entry of an order authorizing the Debtors to employ and retain King &

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

Spalding LLP (“K&S”) as their special counsel in the Chapter 11 Cases *nunc pro tunc* to the Petition Date.

The Debtors’ Selection of K&S

3. It is my strong belief that it is critical to select advisors with the utmost care to maximize the value of the Debtors’ estates, while at the same time focusing on costs to ensure that the Debtors’ limited resources are being appropriately utilized.

4. I, as Senior Vice President and General Counsel, along with several other members of the Debtors’ senior management, am responsible for retaining and supervising outside counsel. I am familiar with the markets for professionals both in and out of bankruptcy, and, in particular, with K&S’s preeminent tort and litigation practices.

5. Beginning in December 2018, PPLP retained K&S to advise the Debtors on matters related to opioid claim litigation and investigations. In addition, prior to advising the Company on these matters, K&S represented the Company in other matters for many years. By virtue of the firm’s current and prior engagements, K&S is intimately familiar with the Debtors’ business. I believe, for this reason, as well as because of K&S’s extensive experience in opioid claim-related litigation and investigations, that K&S is both well-qualified and uniquely suited to provide the K&S Services (as defined in the Application) to the Debtors in the Chapter 11 Cases.

Rate Structure and Cost Supervision

6. K&S has informed the Debtors that its billing rates and the material terms of the engagement are lower than or comparable to (a) K&S’s standard rates and (b) the billing rates and terms of other comparably skilled counsel.

7. The Debtors understand that it is their responsibility to track their professionals’ billing practices to be sure that the fees and expenses the estates pay are fair and reasonable, and

the Debtors will review the fee statements of K&S and of all of the Debtors' other professionals to ensure that continues to be the case.

8. K&S and the Debtors are in the process of developing a prospective budget and staffing plan for the period from the Petition Date through January 15, 2020. I will review and work with K&S on the budget and staffing plan. I also understand that, in the course of large chapter 11 cases such as these, it is likely that there will be unforeseen issues that the Debtors and K&S will need to address.

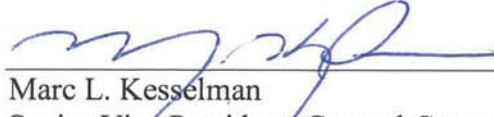
9. Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

[Signature Page Follows]

Dated: November 4, 2019
New York, NY

PURDUE PHARMA L.P.

(for itself and on behalf of its affiliates
that are debtors and debtors in possession)



Marc L. Kesselman
Senior Vice President, General Counsel & Corporate Secretary
Purdue Pharma L.P.